6	6 7 8 9 10 11 12 13 14 15 15 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 SCHEDULE MODIFICATIONS TO FEDERAL S CO B SPF-100 W	2 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80
5	B AND PARTNERSHIP INCC	ME 2018
Adjustments Increasing		
8	 Interest or dividend income on federal obligations which is exempt from federal tax but sub to state tax. 	ject
	2. Interest or dividend income on state and local bonds other than bonds from West Virginia sour	ces 2 .00
13	3. Interest on money borrowed to purchase bonds earning income exempt from West Virginia t	ax 3 .00
14 15	4. Qualifying 402(e) lump-sum income NOT included in federal adjusted gross income but sub to state tax	
16 17	5. Other:	.00
18	TOTAL INCREASING ADJUSTMENTS 6. (Add lines 1 through 5; enter here and on Schedule A, line 5)	
20	Adjustments Decreasing	
²¹ 7. Interest or dividends received on Unitied States or West Virginia obligations included in federal		
	adjusted gross income but exempt from state tax	7 .00
23	8. Refunds of state and local income taxes received and reported as income to the IRS	
25 26	9. Other:	.00
27 ·	10. TOTAL DECREASING ADJUSTMENTS (Add lines 7 through 9; enter here and on Schedule A, line 6)	10 .00
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